

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Masayoshi HANDA et al.

Application No.: 10/501,507

Confirmation No.: 8270

Filed: July 15, 2004

Art Unit: 1796

For: PROCESS FOR PRODUCING WATER-
ABSORBING RESIN

Examiner: M. Bernshteyn

AMENDMENT UNDER 37 CFR 1.114

MS RCE
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Office Action dated May 2, 2008 and the Advisory Action of August 20, 2008, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.